



**Fiscal Note**  
**5th Sub. S.B. 267 (Gray)**  
 2026 General Session  
 Software in Education Amendments  
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**General, Income Tax, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (rev.-exp.)	\$0	\$(159,000)	\$(159,000)

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2026	FY 2027	FY 2028
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$159,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$159,000</b>	<b>\$0</b>

Enactment of this legislation assumes \$159,000 one-time in Uniform School Funds transferred to the Public Education Economic Stabilization Restricted Account will be used to fund the appropriation detailed in the bill.

Expenditures	FY 2026	FY 2027	FY 2028
Uniform School Fund, One-time	\$0	\$159,000	\$0
Public Education Economic Stabilization Restricted Account, One-time	\$0	\$159,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$318,000</b>	<b>\$0</b>

Enactment of this legislation could cost the State Board of Education \$159,000 one-time from the Public Education Economic Stabilization Restricted Account in FY2027 to conduct a software study as outlined in the bill.

This legislation assumes the transfer of \$159,000 one-time in FY2027 from the Uniform School Fund to the Public Education Economic Stabilization Restricted Account.

	FY 2026	FY 2027	FY 2028
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(159,000)</b>	<b>\$0</b>

**Local Government**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**Regulatory Impact**

UCA 36-12-13(2)(d)

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

**Performance Evaluation**

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

**Notes on Notes**

Fiscal explanations estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal explanation is not an appropriation. The Legislature decides appropriations separately.